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Administrative and budgetary aspects of the financing of the United Nations peacekeeping operations

Financing of the United Nations Mission in Bosnia and Herzegovina

Financial performance report for the period from 1 July 2002 to 30 June 2003 and report on the disposition of assets of the United Nations Mission in Bosnia and Herzegovina

Report of the Advisory Committee on Administrative and Budgetary Questions

Appropriation for 2002/03	$78,543,900
Expenditure for 2002/03	$70,307,100

I. Introduction

1. **The general report on the administrative and budgetary aspects of the financing of the United Nations peacekeeping operations (A/58/759) of the Advisory Committee on Administrative and Budgetary Questions contains its views and recommendations on a number of cross-cutting issues. Consequently, in the paragraphs below, the Committee deals with resources and other items that relate specifically to the United Nations Mission in Bosnia and Herzegovina (UNMIBH).**

2. The documents used by the Advisory Committee in its consideration of the financing of UNMIBH are listed at the end of the present report.

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II. Information on performance for the current period

3. The Advisory Committee was informed that as at 29 February 2004, a total of $984,127,000 had been assessed on Member States in respect of UNMIBH since its inception. Payments received as at the same date amounted to $947,324,000, leaving an outstanding balance of $36,803,000. As at 29 February 2004, the cash position of the Mission was $27,700,000 and unliquidated obligations for the period from 1 July 2002 to 30 June 2003 amounted to $2,751,000.

4. In respect of death and disability compensation, $911,000 had been paid as at 29 February 2004 for 13 claims, 125 claims were pending and unliquidated obligations amounted to $1,934,000.

III. Financial performance report for the period from 1 July 2002 to 30 June 2003

5. On the recommendation of the Advisory Committee, the General Assembly, in its resolution 56/505 of 27 June 2002, appropriated to the Special Account for UNMIBH the amount of $82,106,000 for the period from 1 July 2002 to 30 June 2003, inclusive of $78,543,900 for the maintenance and liquidation of the Mission, $3,181,000 for the support account for peacekeeping operations and $381,100 for the United Nations Logistics Base at Brindisi, Italy. As indicated in the report of the Secretary-General on the financial performance of UNMIBH (A/58/632, sect. III.A), expenditures for the period totalled $70,307,100 gross ($64,109,800 net). The resulting unencumbered balance of $8,236,800 gross ($8,579,400 net) represents 10.5 per cent of the appropriation.

6. The unutilized balance was attributable primarily to the repatriation of military observers in the United Nations Mission of Observers in Prevlaka (UNMOP), whose mandate expired on 15 December 2002 but whose budget had been based on the full 12-month period; the deployment of fewer civilian police than planned; the closure of some facilities earlier than planned and lower costs for alteration and renovation services than projected; lower requirements for the refurbishment of vehicles owing to the direct transfer of most of the vehicles to other peacekeeping missions; the utilization of fewer extra flying hours than budgeted under air transportation; and fewer requirements for the refurbishment of commercial equipment as the equipment was transferred directly to other peacekeeping missions rather than to Brindisi. These elements were offset in part by additional requirements under international and national staff owing to expenditures for separation costs following the termination of the Mission and under official travel for travel within the Mission area.

7. The Advisory Committee notes from section III.B of the performance report that a total of $8,603,000 is indicated for other income and adjustments for the period, comprising $591,000 in interest income, $6,713,000 for other/miscellaneous income and $1,299,000 in savings on the cancellation of prior-period obligations. Upon request for an explanation of the figure of $1,299,000 for savings on the cancellation of prior-period obligations, the Committee was provided with details of the amount (see annex I). **The Committee reiterates the request it made in its report of 8 April 2003 that future performance reports include an explanation of such adjustments (see A/57/772/Add.8, para. 6).**

8. The Advisory Committee was provided with information related to the support provided by UNMIBH to other United Nations and non-United Nations entities in the Mission area (see annex II).

9. Upon enquiry, the Advisory Committee was informed that the final performance report on UNMIBH would be presented to the General Assembly during its fifty-ninth session.

IV. Final disposition of assets

10. The report of the Secretary-General (A/58/720) contains information on the final disposition of assets of UNMIBH, whose mandate expired on 31 December 2002. The inventory value of the Mission's assets as at 31 December 2002 amounted to $59,564,700.

11. As indicated in paragraphs 2 and 4 of the report of the Secretary-General (A/58/720), the assets have been placed into three groups in accordance with United Nations Financial Regulation 5.14:

(a) Assets with an inventory value of $28,369,300 or 47.6 per cent of the total, that have been identified as meeting the requirements of peacekeeping operations or United Nations activities funded from assessed contributions have been transferred to other United Nations missions, United Nations Headquarters and Brindisi for temporary storage pending future use;

(b) Assets with an inventory value of $28,668,800, or 48.1 per cent of the total, were either sold locally, at depreciated value, to other organizations, private companies and individuals ($21,793,600) or donated to the Government of Bosnia and Herzegovina ($6,875,200);

(c) Assets with an inventory value of $2,526,600, or 4.3 per cent of the total, were written off as a result of accidents and damage caused by natural elements and acts of war, obsolescence and loss owing to theft (see annex III for definitions of write-off categories).

12. With regard to the assets sold, the Advisory Committee notes from paragraph 6 (a) of the report of the Secretary-General (A/58/720) that the proceeds of sale amounted to $4,875,700 and were credited as miscellaneous income to the UNMIBH Special Account (relates to non-expendable items only).

13. As indicated in paragraph 6 (b) of the report of the Secretary-General (A/58/720), the donation to the Government of Bosnia and Herzegovina was approved by the General Assembly in its decision 57/559 of 20 December 2002.

V. Conclusions of the Advisory Committee

14. The action to be taken by the General Assembly in connection with the financing of UNMIBH for the period from 1 July 2002 to 30 June 2003 is indicated in paragraph 24 of the performance report (A/58/632). **The Advisory Committee recommends that the unencumbered balance of $8,236,800, as well as other income/adjustments in the amount of $8,603,000, be credited to Member States in a manner to be determined by the Assembly.**

15. The action to be taken by the General Assembly in connection with the final disposition of assets of UNMIBH is indicated in paragraph 8 of the report of the Secretary-General on the financing of the Mission (A/58/720). **The Advisory Committee recommends that the Assembly take note of the report on the final disposition of assets of UNMIBH.**

Documentation

- Report of the Secretary-General: performance report on the budget of UNMIBH for the period from 1 July 2002 to 30 June 2003 (A/58/632)
- Report of the Secretary-General on the final disposition of assets of UNMIBH (A/58/720)
- Report of the Advisory Committee on Administrative and Budgetary Questions on the performance report on the budget of UNMIBH for the period from 1 July 2001 to 30 June 2002 (A/57/773)
- General Assembly resolutions 56/505 and 57/334 on the financing of UNMIBH
- Security Council resolutions 1035 (1995), 1420 (2002), 1421 (2002) and 1423 (2002)

Annex I

Savings on the cancellation of prior-period obligations of the United Nations Mission in Bosnia and Herzegovina

1 July 2002 to 30 June 2003

(Thousands of United States dollars)

Category	*Amount*
1. Military and police personnel	
1. Military observers	
Mission subsistence allowance	—
Travel on emplacement, rotation and repatriation	13.0
Clothing allowance	—
Death and disability compensation	—
Total, line 1	**13.0**
2. Military contingents	
Standard troop cost reimbursement	—
Travel on emplacement, rotation and repatriation	—
Recreational leave allowance	—
Daily allowance	—
Mission subsistence allowance	—
Death and disability compensation	—
Rations	—
Contingent-owned equipment: major equipment	—
Freight and deployment of contingent-owned equipment	—
Total, line 2	**—**
3. Civilian police	
Mission subsistence allowance	—
Travel on emplacement, rotation and repatriation	468.0
Clothing allowance	—
Death and disability compensation	—
Total, line 3	**468.0**
4. Formed police units	
Formed police units cost reimbursement	—
Travel on emplacement, rotation and repatriation	—
Recreational leave allowance	—
Daily allowance	—

Category	Amount
Death and disability compensation	—
Rations	—
Total, line 4	—
Total, group I	**481.0**
II. Civilian personnel	
5. International staff	
International staff salaries	—
Staff assessment	—
Common staff costs	157.0
Mission subsistence allowance	—
Overtime	—
Other costs	14.9
Total, line 5	**171.9**
6. National staff	
National staff salaries	—
Staff assessment	—
Common staff costs	—
Overtime	—
Other costs	—
Total, line 6	—
7. United Nations Volunteers	
United Nations Volunteers	—
Total, line 7	—
Total, group II	**171.9**
III. Operational costs	
8. General temporary assistance	
General temporary assistance	—
Staff assessment	—
Total, line 8	—
9. Government-provided personnel	
Mission subsistence allowance	—
Travel on assignment/repatriation	—
Total, line 9	—

Category	Amount
10. Civilian electoral observers	
Mission subsistence allowance	—
Travel on assignment/repatriation	—
Total, line 10	—
11. Consultants	
Consultants, non-training	7.3
Training consultants	—
Total, line 11	**7.3**
12. Official travel	
Official travel, non-training	15.8
Official travel, training	—
Total, line 12	**15.8**
13. Facilities and infrastructure	
Acquisition of prefabricated facilities	—
Acquisition of miscellaneous facilities and infrastructure	—
Acquisition of bridges for infrastructure	—
Acquisition of electrical equipment	—
Acquisition of refrigeration equipment	—
Acquisition of generators	—
Acquisition of water purification equipment	—
Acquisition of water and septic tank	—
Acquisition of accommodation equipment	—
Acquisition of fuel tank and pumps	—
Acquisition of office furniture	—
Acquisition of office equipment	—
Acquisition of field defence equipment	—
Acquisition of security and safety equipment	—
Acquisition of firefighting equipment	—
Rental of premises	11.2
Rental of office equipment	—
Utilities	18.1
Maintenance services	38.0
Security services	0.1
Alteration and renovation services	0.7

Category	*Amount*
Construction services	—
Stationery and office supplies	5.3
Spare parts and supplies	0.3
Maintenance supplies	8.9
Field defence supplies	—
Petrol, oil and lubricants	13.9
Sanitation and cleaning materials	0.2
Contingent-owned equipment: self-sustainment	—
Total, line 13	**96.7**
14. Ground transportation	
Acquisition of vehicles	25.1
Acquisition of vehicle workshop equipment	—
Rental of vehicles	—
Repairs and maintenance	—
Liability insurance	36.5
Spare parts	163.9
Petrol, oil and lubricants	48.1
Total, line 14	**273.6**
15. Air transportation	
Equipment and supplies	—
Services	0.1
Landing fees and ground handling charges	6.1
Air crew subsistence allowance	3.8
Petrol, oil and lubricants	15.8
Fixed Wing	
Liability insurance	—
Rental operation	—
Helicopters	
Liability insurance	0.1
Rental and operation	
Total, line 15	**25.9**
16. Naval transportation	
Acquisition of marine vessels	—
Rental and operation	—

Category	*Amount*
Liability insurance	—
Spare parts/repairs/maintenance and supplies	—
Petrol, oil and lubricants	—
Total, line 16	—
17. Communications	
Acquisition of communications equipment	65.0
Commercial communications	68.4
Maintenance of equipment	—
Communications support services	—
Rental of equipment	—
Spare parts	9.8
Contingent-owned equipment: self-sustainment	—
Public information	
Acquisition of public information equipment	8.0
Public information services	—
Rental of equipment	—
Supplies and maintenance	—
Total, line 17	**151.2**
18. Information technology	
Acquisition of equipment	44.0
Acquisition of software packages	—
Information technology services	—
Rental of equipment	—
Maintenance and repair of equipment	0.9
Licenses, fees and rental of software	—
Spare parts and supplies	—
Total, line 18	**44.9**
19. Medical	
Acquisition of equipment	—
Medical services	0.8
Rental of equipment	—
Supplies	0.5
Contingent-owned equipment: self-sustainment	—
Total, line 19	**1.3**

Category	*Amount*
20. Special equipment	
Acquisition of observation equipment	—
Mine-detection and mine-clearing equipment	—
Contingent-owned equipment: self-sustainment	—
Total, line 20	—
21. Other supplies, services and equipment	
Acquisition of other equipment	—
Welfare	—
Mine-detection and mine-clearing services	—
Mine-detection and mine-clearing supplies	—
Subscriptions	2.4
Printing and reproduction	—
Operational maps	—
Uniforms, flags and decals	—
Personal protection gear	—
Training fees, supplies and services	—
Election materials	—
Official functions	—
Other hospitality	—
External audit	—
General insurance	—
Bank charges	—
Miscellaneous claims and adjustments	5.0
Other freight and related costs	10.7
Rations, other	—
Loss on exchange	—
Other services	11.3
Total, line 21	**29.4**
22. Quick-impact projects	
Quick-impact projects	—
Total, line 22	—
Total, group III	**646.1**
Gross total	**1 299.0**

Category	*Amount*
Staff assessment income	—
Net total	**1 299.0**
Voluntary contributions in kind (budgeted)	—
Voluntary contributions in kind (non-budgeted)	—
Total	**1 299.0**

Annex II

Support provided by the United Nations Mission in Bosnia and Herzegovina to United Nations and non-United Nations entities in the Mission area

Section providing support/tasks performed by UNMIBH	*Entities receiving support*	*Reimbursable?*	*Account credited*	
			Mission allotment account	*Miscellaneous income*
Communications and Information Technology Section				
Telephone charges	International Criminal Tribunal for the Former Yugoslavia, European Union Police Mission, European Union, Project Impact, United Nations Development Programme, United Nations International Drug Control Programme, United Nations Educational, Scientific and Cultural Organization, Office of the United Nations High Commissioner for Human Rights, United Nations Office for Project Services	Yes		23 393
Engineering and Building Management Section				
Cost share for:				
Electricity	International Criminal Tribunal for the Former Yugoslavia, International Organization for Migration, European Union Police Mission, European Union	Yes		22 788
Premises, water	Project Impact			8 071
Gas	United Nations International Drug Control Programme, United Nations Educational, Scientific and Cultural Organization			10 189
Waste disposal services	Office of the United Nations High Commissioner for Human Rights			908
Miscellaneous maintenance — facilities and infrastructure				76 297
Cleaning services				20 754
Sanitary and cleaning materials				6 563

Section providing support/tasks performed by UNMIBH	*Entities receiving support*	*Reimbursable?*	*Account credited*	
			Mission allotment account	*Miscellaneous income*
General Services Section				
Pouch and postage charges	United Nations Development Programme, United Nations Children's Fund	Yes		3 041
Reproduction services	European Union Police Mission, Trust Fund	Yes		4 986
Supply Unit				
Miscellaneous supplies	United Nations International Drug Control Programme, International Criminal Tribunal for the Former Yugoslavia, European Union, Project Impact, European Union Police Mission, United Nations Development Programme, United Nations Children's Fund	Yes		1 479
Transport Section				
Transportation charges, liberty mileage, services and vehicle spare parts	International Criminal Tribunal for the Former Yugoslavia, Office of the United Nations High Commissioner for Human Rights, Office of the United Nations High Commissioner for Refugees	Yes		36 249
Fuel charges (diesel and benzine)	Office of the United Nations High Commissioner for Human Rights, Office of the United Nations High Commissioner for Refugees, United Nations Development Programme, International Criminal Tribunal for the Former Yugoslavia, United Nations Educational, Scientific and Cultural Organization, Mine Action Centre, World Bank, United Nations International Drug Control Programme, World Health Organization, United Nations Children's Fund	Yes		80 423
Finance Section				
Payment of salaries and allowances	International Criminal Tribunal for the Former Yugoslavia	Yes		183 505
Total				**478 646**

Annex III

Write-off category definitions

Category	*Definition*
Uneconomical to recover	Assets left behind, as recovery was either not cost-effective or not possible
Accident	Assets (vehicles) written off owing to vehicular accidents
Damaged	Assets (other than vehicles) written off as a result of hostile action or mishandling
Reported lost	Assets reported lost but where there is no indication of theft
Normal wear	Assets that have reached the end of their useful life
Theft	Assets reported lost where there are indications of deliberate criminal activity
Unacknowledged transfers	Assets written off as a result of the receiving mission's failure to confirm receipt by providing a signed receiving and inspection report
Condemned	Assets not damaged physically and not at the end of their useful life but malfunctioning, uneconomical to repair and, as a result, written off
Unaccounted for	Assets entered into the inventory system, unable to be traced and not recorded in the "reported lost" or "theft" categories